

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In Re:)	Chapter 11
VALLEY MEDIA, INC.,)	Case No. 01-11353(PJW)
Debtor)	
)	
COMMONWEALTH OF MASSACHUSETTS)	
DEPARTMENT OF REVENUE,)	
Creditor)	NOTICE OF APPEAL
)	
v.)	
)	
VALLEY MEDIA, INC.)	
Debtor)	
)	

The Commonwealth of Massachusetts Department of Revenue, a creditor in the bankruptcy case of Valley Media, Inc. pending as Case No. 01-11353 (PJW) in the United States Bankruptcy Court for the District of Delaware under Chapter 11 of the Bankruptcy Code, 11 U.S.C. §101 *et seq.*, appeals to the United States District Court for the District of Delaware under 28 U.S.C §158(a) from the judgment, order or decree of the Honorable Peter J. Walsh, United States Bankruptcy Judge, captioned “Final Order Granting Debtor’s Fifth Omnibus Objection (Substantive) To Claims (Re: D.I.1287),” entered in this case as Docket No. 2113 on January 13, 2005, in the contested matter commenced by the Debtor’s Fifth Omnibus Objection (Substantive) To Claims, Docket No. 1287.

The names of all parties to the judgment, order or decree appealed from, and the names, addresses, and telephone numbers of their respective attorneys, are as follows:

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Date: February 9, 2005

CERTIFICATE OF SERVICE

I, Jeffrey S. Ogilvie, certify that on February 9, 2005, I served the following pleading:

NOTICE OF APPEAL

by notice of electronic filing and by mailing a copy thereof to the following parties via first class mail postage prepaid:

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